

GBR Technologies

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2025

Particulars	Notes	31/03/2025	31/03/2024
I Revenue from operations	22		
Local Sales 18% (Price Difference)		0.0	-5,763,000.0
SALES INTERSTATE		708,542,093.4	407,927,364.4
SALES@18%		242,145,497.8	564,295,139.3
Transportation Charges		35,112.0	62,750.0
Total		950,722,703.2	966,522,253.7
II Other Income	23		
INTEREST INCOME		9,297.2	0.0
INTEREST ON INCOME TAX REFUND		0.0	18,490.0
OTHER RECEIPTS		0.0	7,741.0
Total		9,297.2	26,231.0
(a) Cost Of Materials Consumed	24		
CARRIAGE INWARD CHARGES		0.0	45,101.0
CASH DISCOUNT ON PURCHASE		0.0	-1,839,987.2
changes in inventory 31-03-24		0.0	-130,572,849.4
CONSUMABLES		23,113,656.9	21,333,512.4
Consumables 12%		389,670.0	204,180.0
Consumables 5%		61,290.0	41,419.9
CRANE DIESEL CHARGES		0.0	5,000.0
Delivery Charges		0.0	11,800.0
Diesel & Petrol		3,625,831.6	193,647.0
Expenses Works Contract		0.0	1,451,882.6
Financial Credit Notes 21-22		0.0	-4,062,319.3
Freight Charges		0.0	5,123,964.6
HIRING CHARGES OF CRANE		18,430,769.9	1,293,854.1
JOB WORK CHARGES		22,248,530.6	21,048,385.6
LABOUR CHARGES		892,862.0	15,123,711.8
LOADING CHARGES PURCHASE		8,800.0	6,446.0
Opening Stock		0.0	80,432,993.7
OTHER CHARGES		8,750.0	-122,119.5
Packing for Transportation		0.0	1,521,725.0
PAINT FOR FABRICATION		0.0	17,389,040.2
Price Difference on Purchase		0.0	-3,886,510.9
PURCHASE @ 18%		427,960,853.7	534,355,372.3
Purchase Expenses @ 18%		0.0	0.0
Purchase Expenses @ 28%		117,187.8	0.0
PURCHASE EXPENSES @ 5%		61,601.8	0.0
PURCHASE INTERSTATE @ 18%		285,731,218.1	301,745,853.0
PURCHASES MACHINERY IGST 18%		450,000.0	0.0

Particulars	Notes	31/03/2025	31/03/2024
TRANSPORT CHARGES		19,568,623.5	3,136,480.5
Total		802,669,645.9	863,980,583.4
(d) Employee Benefits Expenses	27		
Employees PF & ESI		643,511.0	0.0
REIMBURSEMENT OF EXPENCES (STAFF)		0.0	37,201.0
SALARY		21,364,211.0	12,114,265.0
Salary Advance		0.0	0.0
STAFF WELFARE EXPENCES		126,890.0	264,359.0
Total		22,134,612.0	12,415,825.0
(e) Finance Costs	28		
BANK CHARGES		1,176,465.6	193,156.4
BANK INTEREST		11,503,456.0	8,015,416.1
Indus Ind Bank Chgs		0.0	-5,311.3
Interest and Financial Charges		5,934,764.7	2,500,681.0
Interest on Late Pmt TDS		5,657.0	16,288.0
INTREST ON LATE PAYMENT UNDER OF PURCHASE		0.0	162,647.5
Loan Processing Chgs		0.0	141,240.0
OTHER FINANCE CHARGES		0.0	28,479.0
Total		18,620,343.2	11,052,596.7
(f) Depreciation and Amortisation Expenses	29		
Depreciation		0.0	8,157,138.6
Total		0.0	8,157,138.6
(g) Other Expenses	30		
Alfa Radiator Services		35,400.0	0.0
Audit Fees		0.0	306,490.0
BAD DEBTS		0.0	3,829,229.7
COMPUTER MAINTAINANCE		40,000.0	127,390.1
Consultancy Charges		775,438.0	40,035.9
CONVEYANCE		0.0	510,302.1
Electricity Charges		5,233,836.5	4,415,348.0
Fabrication Works		26,034,883.8	824,621.0
FILING FEES MCA		7,878.0	0.0
Flight Charges		128,747.0	0.0
Food Expences		61,329.0	0.0
FUEL/ OIL/ LUBRICANTS ETC..		188,724.1	0.0
INCOME TAX CONSULTANCY AND FILLING		0.0	200,000.0
INSURANCE		269,290.0	174,833.0
LIASIONING CHARGES		157,000.0	0.0
Loading & Unloading Chgs		125,118.0	0.0
LOADING CHARGES		-600.0	0.0
LORRY MAINTAINANCE		0.0	463,452.0
MECHINERY PARKING CHARGES		33,000.0	0.0

Particulars	Notes	31/03/2025	31/03/2024
Miscellaneous Chgs		0.0	26,282.6
Miscellaneous Expences @ Site		889,788.0	117,863.0
NMR Daily Wages		986,934.0	0.0
OFFICE EXPENCES		1,096,861.3	157,558.9
Pooja Expences		30,465.0	0.0
Postage and Courier Charges		23,935.1	23,514.2
PRINTING AND STATIONERY		30,470.0	39,123.0
PROFESSIONAL CHARGES		378,404.0	0.0
Professional Tax		0.0	2,500.0
PROFESSIONAL& TECHNICAL CHARGES		5,404,866.5	3,460,604.0
QUALITY TESTING CHARGES		145,500.0	0.0
REIMBURSEMENT OF GOV FEE		0.0	6,000.0
Repairs & Maintenance Office Buildings Etc		27,333.9	0.0
REPAIRS AND MAINTAINANCE		132,475.8	151,709.9
REPAIRS AND MAINTAINANCE P&M		1,489,542.2	1,314,528.0
Road Tax & RTO (Handling Chgs)		0.0	219,512.2
Roc Filing Fees		0.0	7,575.0
ROUND OFF		254.6	-275.6
SALES PROMOTION EXPENCES		0.0	671,355.9
Sanjay Kumar Agarwal (Expences)		5,690.1	0.0
SECURITY CHARGES		266,300.0	264,040.0
Software Application		0.0	0.0
STAMP DUTY CHARGES		59,496.0	0.0
SUNDRY BALANCE WROTTEN OFF		-0.1	257,488.2
SWAN FIBERS		75,000.0	0.0
Telephone Charges/ INTERNET CHGS		177,708.0	62,618.6
Travel /P G Rent / Food Expences		2,065,661.5	0.0
Travel /rent / Food Expences		0.0	99,657.0
TRAVELLING		0.0	67,522.0
Travelling Expences		1,048,664.0	0.0
Travelling ExpensesSanjay Kumar Agarwal		0.0	563,150.0
Water Charges		657,708.0	123,236.0
WEIGHBRIDE MAINTAINANCE		0.0	9,000.0
Total		48,083,102.3	18,536,264.7
(a) Current Tax	0		
CURRENT TAX		0.0	13,133,775.0
Total		0.0	13,133,775.0
(b) Deferred Tax	0		
DEFERRED TAX		0.0	-79,919.0
Total		0.0	-79,919.0
(c) Tax in respect of earlier years	0		
INCOME TAX FOR EARLIER YEAR		0.0	-147,215.0

Particulars	Notes	31/03/2025	31/03/2024
Total		0.0	-147,215.0

As per our Report of even date

SR and Co.
Chartered Accountants

Place: Bangalore